PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL, KARKALA.

Notification dated 2nd November 1973.

(Notification under section 95 of the Mysore Municipality Act 1964 Read with Rule 3 of the Mysore Municipalities Taxation Rules 1965)

ROC No 1606 73 A. Notice is herby given to the inhabitants of of the Municipality of Karkala that the Government of Karnataka in exercise of the powers conferred under section 141 read with section 95 of the Mysore Municipalities Act 1964. have, in their Notification No. HMA-12-TBR-73 (3) dated 4th October 1973 decided to impose the following tax in the Town Municipal limits of Karkala.

1.	Name of the Tax	...	Octroi Tax.
2.	Classes of persons or property liable	...	Articles specified in Schedule II under section 94 (b) of Mysore Municipalities Act 1964.
3.	Exemptions proposed	...	Central, State Government not for commercial basis and properties of the Municipality.
4	Amount or rate of assessment of each such class	...	As per Schedule II under section 94 (b) of the Mysore Municipalities Act 1964
5.	Octroi stations	...	1 Karkala Udipi Road-at Joduraste near Post Office. 2 Attur church road-Mechchar 3 Padubidri road Kuntalpady 4 Karkala Mangalore road Pukeri. 5 Pukeri Miyar road-Jodukate 6 Tellar road-Tellar near Tellar Bridge 7 Town Municipal office building-Octroi Central office and bounded warehouse

Further the Government have in their Notification No HMA 12-TBR 73 (3) dated 4th October 1973 have decided to adopt the Mysore Municipalities Octroi bye-laws 1965 as Octroi By-laws for the Town Municipal Council Karkala. Any inhabitant of the Municipality, objecting to the imposition of the tax or the amount or rate proposed or to the class or property to be made liable thereto or to any of the exemption proposed may within one month from the date of publication of this notice, send his objections in writing to the Government through the Chief Officer, Town Municipal, Council Karkala.

P. RAMACHANDRA,
Chief Officer,
Karnataka Town Municipality.

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SCHEDULE-II

(Section 94)

RATES OF OCTROI

Sl. No.	Name of the Articles	Rate of Octroi Leviable
1	2	3
	Class I-Articles of Food and Drink.	Rs. P.
1	Refined sugar, sugar candy, Boora and all kinds of sugar not in bottle	... 0—20
2	Gur, Jaggery and other kinds of unrefined sugar	... 0—10
3	Ghee including vegetable ghee, and admixtures of ghee, also vegetable solidified oil, dripping, Marvo, trex cocogold, purico, crisco and cocogem and other edible oils not specified in any other item.	... 0—50
4	Butter and cream	... 0—50
5	Dried fruits, groundnut seeds and nuts, excluding betel nuts.	... 0—05
6	Groundnut (unshelled)	... 0—02

1	2	3
		Rs. P.
7	Betal nuts	... 0—15
8	Fresh meat, fish and eggs	... 0—50
9	Dried Fish	... 2—00
0	Potatoes and onions	... 0—02
1	Copra	... 0—50
2	Cherry or raw coffee	... 0—20
		per bag of fifty kilograms
3	Semicured coffee not fully processed intended to be delivered to a curer or the Coffee Board	... 0—30
		per bag of fifty kilograms
4	Cocoanuts	... 0—50
		(per hundred)
5	Betel-leaf.	0—01
		per bundle of 100 leaves.
6	Pulses.	0—04
7	Grain including parched grains.	0—01
8	Wheat flour, maida flour, soji and other wheat products.	0—03
9	Flour other than those mentioned in item 18	0—02
0	Animal fat, tallow and oils of all kinds except oils mentioned in classes III, V and IX.	0—05
1	Glaxo, Horlicks, malted milk, biscuits, tinned meat and other foods.	Two per cent *ad valorem*
2	Cardamom.	One per cent *ad valorem*
3	Coffee seeds other than those mentioned in items 12 and 13 and coffee powder.	Two per cent *ad valorem*
4	Oranges, apples, grapes, lichi, melon (kharbooza), lemon (of all kinds), pears (nashpati), plums (alucha), apricot (khubani), banana, pomegranates sarda, water melons, custard apple, raspberry and other fruits.	One per cent *ad valorem*
5	Country and foreign liquors.	Two per cent *ad valorem*
6	Bhang.	Two per cent *ad valorem*
7	Tea (Indian or Foreign).	Two per cent *ad valorem*
8	Provisions (not included in any other class) including oil-man's stores, confectionery, jams, pickles, cheese and essences of fruits.	Two per cent *ad valorem*
	Class. II—Animals	
1	Oxen, cows, buffaloes and calves (per head)	0—35
2	Sheep, goats, lambs and kids (per head)	0—10
3	Pigs (per head)	0—35
	Class III—Articles used for fuel, lighting an	per litre
1	Kerosene oil	-01
2	Petrol	-02
3	Diesel oil	-01
4	Methylated spirit.	-01
5	All sorts of oil seeds including cotton seeds but not including groundnut	-03 *ad valorem*
6	Wax and tallow candles.	Two per cent *ad valorem*
7	Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting etc, (except electric bulbs)	Two per cent *ad valorem*
8	Chandeliers, globes, lamps, lanterns electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting etc.	Two per cent *ad valorem*
9	Potash, soda, saltpetre, alum, salt and other saline substances	Two per cent *ad valorem*
0	Soap of all kinds.	Two per cent *ad valorem*
1	Carbide	Two per cent

1	2		3
12	Fireworks and their component parts		Two per cent *ad valorem*
13	Steam coal, soft coke and hard coke		Two per cent *ad valorem*
14	Soapnut and Soapnut powder		One per cent *ad valorem*
	Class IV—Articles used in the construction of Buildings		
1	Teak and rosewood:—		
	(i) Unsawn		4—00 per cubic metre
	(ii) Sawn		5—00 per cubic metre
	(iii) Manufactured		6—00 per cubic metre
2	Soft wood; sawn, unsawn or manufactured	...	1..00 per cubic metre
3	Wood other than Teak, Rose or soft wood but not firewood:—		
	(i) Unsawn	...	2—00 per cubic metre
	(ii) Sawn	...	3 00 per cubic metre
	(iii) Manufactured	...	4—00
4	Bamboos per hundred)	...	1—00
5	Stone for building (except Agra stone as defined in item 6 below, marble and lime-stone), Shahabad stones, Badami stones, bajri, siddappah slabs Kanakar, lime of kankar, coal ashes, surkhi, brick-bats or broken bricks.		Two per cent *ad valorem*
6	Agra stone i.e., stone so named in the market irrespective of its place of origin	...	Two per cent *ad valorem*
7	Chalk, chalk powder, Lime stone, lime, flooring stone and white and coloured stone, chips.		0 02
8	Dammer, bitumen and asphalt	...	0—02
9	Cement (par bag)	...	0—05
10	Marble and tiles of all kinds (other than those referred in item 11)	...	0—15
11	Tiles of common earth e.g. Country tiles (per thousand)	...	0—37
12	Marble chips	...	Three per cent *Ad valorem*
13	Asbestos sheets	...	Two per cent *Ad valorem*
14	Whole bricks of all sizes (per thousand)	...	0—50
15	Paints and colour washes	...	Two per cent *Ad valorem*
16	Roofing felt, roofing board and cancec insulating board	...	Three per cent *Ad valorem*
	Class V—Drugs Spices and Perfumes		
1	All foreign medicines, including mineral waters, syrups and medicinal tinctures, soda bicarb and caustic soda (imported in packages or boxes) sulphur in bottles and packets, iron sulphate, barium sulphate haemorrhagic septicaemia serum, dextrosol, castor oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil, sugar of milks, medicated coloured and fragrant syrup.		Two per cent *Ad valorem*,
2	All Indian medicines including gulq and, sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Sudha Sindhu, Bal Sudha, and Zandu Drakshasava.		One per cent *Ad valorem*
3	Hair Oil and perfumed oil of all kinds	...	Two per cent *Ad valorem*
4	Spices and wet imli excluding saltpetre	...	Two per cent *Ad valorem*
5	Opium		Two per cent *ad valorem*
6	Charas		Two per cent *ad valorem*

1	2	3
	Class VI—Tobacco	
1	All kinds of foreign tobacco, pipe tobacco, cigar, snuff, cheroots of all kinds.	... Three per cent *ad valorem*
2	Cigarettes of all kinds	... Two per cent *ad valorem*
3	Beedies of all kinds	... One per cent *ad valorem*
4	Indian tobacco 1st quality *i.e.*, all tobacco not included in items 1 and 2.	... One and half per cent *ad valorem*
5	Indian tobacco 2nd quality	... One per cent *ad valorem*
6	Indian tobacco 3rd quality (Kanni)	... One half per cent *ad valorem*
7	Tobacco leaves	... 0—20
	Class VII—Piece goods and textile fabrics.	
1	Unginned cotton	... 0—05
2	Ginned cotton	... 0—10
3	Cotton waste and waste yarn cotton	... 0—10
4	Raw wool, hemp and other fibres and rope	... 0—10
5	Jute gunny bags and jute cloth (per bag)	... 0—01
6	Piece goods made of cotton, wool or any admixure of those and articles made thereof including thread and yarn dhoties, sarees, dupattas, pagrees, towels, bed-spread, sheets, blankets, tents, carpets, durries pillows, razais, laces, edgings, ribbons, handkerchiefs in tales (*i.e.*, not cut up) old clothes imported in bulk, and all such goods as are not made up ready for wearing	... One and half per cent *ad valorem*
7	Piece goods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons.	... One and half per cent *ad valorem*
8	Hides and skins	Two per cent
9	Cotton yarn	One and half per cent *ad valorem*
10	Raw silk and artificial silk ...	Two per cent *ad valorem*
11	Jute cloth ...	One per cent *ad valorem*
12	Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles, made of leather excluding boots, shoes, slippers and sandals.	Two per cent *ad valorem*
13	Apparel, boots and shoes including slippers and sandals (other than desi shoes and chappals) drapery, millinery, caps and hats ready made clothes, barret caps and hat shapes etc.	Two per cent *ad valorem*
14	Hosiery including knitted woollen caps ...	Two per cent *ad valorem*
15	Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation.	Two per cent *ad valorem*
	Class VIII—Metals and articles made of metals	
1	Metals (iron and steel wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic ores and scrap iron.	Two per cent *ad valorem*
2	Tin scrap	do
3	Metals (hardware and cutlery) *i.e.*, knives, razors, scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, enamelled wire (other than sanitary fittings) wire, wire nettings, hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc.	do
4	Metals (all other kinds—manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines harmoniums, typewriters, ice-machines, soda water machines, clocks and watches, spectacles—their cases and frames, umbrella frames and handles, brass, copper, german silver, aluminium, bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, Sanitary fittings, iron washers, bicycles, saddles and radio goods,	do
5	Motor cars not registered under the Motor Vehicle Act 1939	
	(a) 2 seater (each)	15—00
	(b) 4 or more seater (each)	30—00

1	2	3
6	Chassis and lorries not registered under the Motor Vehicles Act 1939.	
	(a) Without body (each)	25—00
	(b) With body (each)	3 [illegible] .00
7	Component parts of motor cars	0—75
8	Old component parts of motor vehicles	0 —25
9	Stoppers made of metal	0—37
10	Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each)	4 —00
11	Motor cycle not registered under the Motor Vehicle Act. 19 9, with side car (each)	5—00
	Class IX—Miscellaneous	
1	Dyes — and tans including green coloured earth (for mixing with mehndi) boot polishes, indigo, safflower (kusum) and all kinds of colouring matter.	Two per cent *ad valorem*
2	Stationery including paper, paste boards and all articles made thereof including waste papers, cards, card boards forms envelopes, calendars, inks pens, pencils, ink pots, inkstands, tukhtis, pin cushions, nibs, holders, pins, pads, drawing instruments, paper-weights, rulers, measuring tapes slates manufactured, or unmanufactured, straw boards, gelatine paper, account books, ledger and cash books.	Two per cent *advalorem*
3	Chemicals (except those chargeable under any other class) distilled water and sulpur in casks or barrels or bags.	Two per cent *ad valorem*
4	Horn and articles made of horn except buttons	Two per cent *ad valorem*
5	Lac and cork and articles made thereof.	Two per cent *ad valorem*
6	Kilar bark and other bark including bark dust ...	Two per cent *ad valorem*
7	Wood (manufactured) such as walking sticks, empty barrels, country carts, umbrella sticks of cane or bamboo (manufactured or un-manufactured) wooden payas and patlis. ...	Two per cent *ad valorem*
8	Furniture other than iron furniture. ...	Two per cent *ad valorem*
9	Articles of sports and games including playing cards. ...	Two per cent *ad valorem*
10	Goods imported by circus, theatres, carnivals etc. ...	Two per cent *ad valorem*
11	Glass and articles made thereof (except glass tiles, empty glass phials having lids, glass beads and other imitation jewels). ...	Two per cent *ad valorem*
12	Articles made of china stone, earth (glazed or unglazed) including drain pipes and drain fitting, but excluding sanitary fittings, earthern tiles and toys made of china clay or earth. ...	Two per cent *ad valorem*
13	Empty glass phials having lids. ...	Two per cent *ad valorem*
14	Celluloid goods including celluloid sheets and imitation mother pearl sheets....	Two per cent *ad valorem*
15	Nut, shell, horn and ivory buttons. ...	Two per cent *ad valorem*
16	Glass beads and other imitation jewels ...	One per cent *ad valorem*
17	Toilet powders and cosmetic creams including tooth pastes, powders and creams	Two per cent *ad valorem*
18	Ivory and articles made thereof. ...	Two per cent *ad valorem*
19	Rubber goods including rubber gloves and bakelite goods. ...	One per cent *ad valorem*
20	Disinfectants dry or liquid—including Flit, Crosote, shell tox and naphthalen ball. ...	Two per cent *ad valorem*
21	Lubricating oil (per litre) ...	0—03
22	Grease ...	Two per cent *ad valorem*
23	Photographic accessories including, pictures photos, and printed pictures. ...	Two per cent *ad valorem*
24	Coir matting ...	One per cent *ad valorem*
25	Toys made of celluloid ...	One per cent *ad valorem*
26	Toys made of China clay or earth ...	One per cent *ad valorem*
27	Toys made of cotton, rubber, paper, wood and metals. ..	One per cent *ad valorem*
28	All kinds of cinema carbons. ...	Two per cent *ad valorem*
29	Vaseline, Vaseline pomade, Petroleum jelly or amber petroleum (grease) and Brilliantine ...	Two per cent *ad valorem*
30	Safety fuses and cartridges. ...	Two per cent *ad valorem*
31	Match boxes. ...	0—10 (per Gross.
32	Oats ...	One per cent *ad valorem*
33	Bran, oil cakes and oil feed. ...	One per cent *ad valorem*
34	Chaff ...	One per cent *ad valorem*
35	Musical goods. ...	Two per cent *ad valorem*
36	Porcelain articles and china cups, etc. ...	Two per cent *ad valorem*

1	2		3
37	Bakelite and plastic materials.	...	Two per cent *ad valorem*
38	Cameras.	...	Two per cent *ad valorem*
39	Photo frames and pictures.	...	Two per cent *ad valorem*
40	Optical glass and frames	...	Two per cent *ad valorem*
41	Groundnut seed	...	One per cent *ad valorem*
42	Tamarind seeds.	...	One per cent *ad valorem*
43	Other articles not chargeable under any of the above items and which may be approved by the Government by notification in respect of all municipalities or any municipality or any class of municipalities as may be specified in such notification.	...	Two per cent *ad valorem*

.....,
Chief Officer, Town Municipality,
Karkala (S.K.)

OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL SARJAPURA.

Notification, dated 12th November 1973.

Under Section 97 of the Municipalities Act, 1964 S. Mam 136/71-72.

Notice is hereby given for information of the persons likely to be affected thereby that the Government of Karnataka in their Order No. HMA 39 TCT 73 dated Bangalore 7th November 1973 have accord sanction to the proposal of Town Municipal Council Sarjapura to levy of profession Tax at the rates specified in the annexure appended to the said Government Order in the Limits of Town Municipal Council, Sarjapura.

And further the Administration T M C Sarjapur has been unanimously resolved in its meeting held on 12th November 1973 to Levy of Profession Tax in the limits of Sarjapur Town as sanctioned in the Government Order cited above, with effect soon from 1st April 1974. A copy of the said Government Order and rates appended to that are published on the Notice Board of the Municipal office, Sarjapura, for information of the public.

BHASKARACHARI,
Chief Officer, T.M.C.

Annexure to Government Order No. HMA 39 TCT 73 dated 7th November 1973.

1 Name of tax—Tax on Professions, Trades, Callings and Employments.

2 Classes of persons or property liable—All class of persons as mentioned in schedule V of the Karnataka Municipalities Act, 1964.

3 Examptions proposed—(1) All class of persons coming within the purview of the exemptions mentioned in section 94 of the Karnataka Municipalities Act, 1964.

2 Government service including pensioners as per Government Order HMA 44 GEL 69 dated 24th July 1970.

4 The amount or rate assessment of each such class—All class of persons specified in schedule given below.

SCHEDULE V

(See Section 94)

Maximum rates of Taxes on profession, Traders, Callings and Employments.

CLASS-I.

Every person exercising any profession calling or engaging in any trade or holding any office or appointment public or private, or employed in any manner, whose income, pay, salary or pension amounts to five thousand